harass the people and have an establishment from one end of the year to the other and to realize the revenue at the time when the ryots are likely to get the produce in their hands and before they dispose of it or consume it away. These points will be borne in mind and early orders passed.

22. Commutation of the paddy portion of the tax on Sreepandaravagai and Sreepadom lands into money at 11 chs. per parah.

Mr. K. Padmanabhan Tampi (*Taluk Association, Kalkulam*) represented that the recent proceedings of Government commuting paddy tax into money at 11 chs. per parah was not extended to the Sreepandaravagai lands and as such the value of the latter considerably declined in the eyes of the public. He said that Government were well aware of the inconvenience of tax-payment in kind and that it was a grievance to the holders of Sreepandaravagai lands that, while the tax on all the other Devaswom lands assumed by the Sirkar could now be paid in money, they alone should have to continue to be paying in grain. It was not difficult to find contractors for the supply of rice for Devaswoms maintained from the Sreepandaravagai funds and as a matter of fact, the Sreepandaravagai ryots even now paid their tax only in money at the market rate after receipt of demand notice. The member therefore prayed that the relief now afforded by Government to the holders of Sirkar lands might be extended to the ryots enjoying Sreepandaravagai lands also.

Mr. R. Nambi Iyer (*Tovala*) spoke in support of Mr. Padmanabhan Tampi.

Mr. Mathevan Kesavan (*Neyyattinkara*) said that in his taluk there were too many Sreepandaravagai and Kandukrishi lands and unless the paddy tax on them was converted into money at 11 chs. per parah, much benefit would not accrue to the ryots from the recent Proceedings of Government.

Mr. Kanakku Mathevan Kesavan (*Neyyattinkara*) spoke in support of the same view.

Mr. P. Raman Tampi B. A., M. L., (*Trivandrum*) requested that the benefit of the recent Proceedings of Government should be made applicable to both Sreepandaravagai and Sreepadom lands.

Mr. M. Madhavan Tampi (*Kalkulam*) stated that so far as management and revenue recovery were concerned the Sreepadom

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lands stood on a par with Pandarapattom lands and the mere fact that the income from these lands went to the Sreepadom Palace could not stand in the way of Government extending to these lands also the concession granted to the holders of Sirkar lands. The member pointed out that the settlement of Sreepadom lands was also undertaken by Government and that when formerly a fourth of the paddy tax was commuted into money in the case of Sirkar lands, the same privilege was extended to the holders of Sreepadom lands as well. In these circumstances, he thought it would be equitable to permit the latter also to pay the remaining portion of their paddy tax in money at 11 chs. per parah.

Mr. A. Harihara Iyer (*Chirayinkil*) said that the inhabitants of Attungal and Idakode in the Chirayinkil taluk were as much the subjects of His Highness the Maha Rajah as others, though the revenue from these two proverties went to the Sreepadom Palace. The tax was realized by the Government for the Sreepadom Palace. He represented that it was hard that there should be a difference merely in the mode of realizing the revenue from these lands and requested that the paddy tax in these two proverties also might be made payable in money at the new vilatharam rate.

Reply.—In their Proceedings on the abolition of tax payment in kind No. $^{c}/_{1}$ dated 2nd February 1906, Government have stated specifically that the scheme will not apply to Sreepandaravagai and Kandukrishi lands. The nature of these lands as well as their ownership are different from those belonging to Government. It is not therefore open to Government to reconsider the question.

As regards Sreepadom lands, there is evidently some misapprehension. Simply because Government have undertaken the management of these lands, it does not follow that the revenue derived from them belongs to the Sirkar or that the rules applicable to Sirkar lands can be applied to them. The mode in which these lands should be dealt with depends upon the will and pleasure of their proprietor or proprietrix. Their settlement is guided by the directions assented to by the Sreepadom Palace ; and Government, so far as I can see, have no voice in the matter except in accordance with such directions. The conversion of one-fourth of the paddy tax into money to which reference has been made was effected with the express consent of the Sreepadom Palace.

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The present proposal when referred to the same quarter has been rejected on financial grounds. In these circumstances, Government regret nothing can be done in the manner indicated.

23. Commutation of Tiruppuvaram paid by ryots to jenmies into cash, one-half at 6 chs. and the other half at 11 chs. per parah.

Mr. K. Appathura Iyer B. A., B. L., (Nedumangad) stated that Tiruppuvaram is a portion of Sirkar tax assigned by Government in former days for the enjoyment of jenmies. The question was whether the latter could claim its recovery now as Michavaram or only as tax on pandarapattom and otti lands from which Tiruppuvaram is made payable to them. Being a grant by Government which Government, if they now chose to realize direct, could recover only in money at the rates fixed by the rules from time to time, the member thought that the jenmies themselves were not entitled to a greater indulgence in this respect, but should abide by the rules in force for the realization of Sirkar tax *viz.*, one-half at 6 chs. and the other half at 11 chs. per parah.

Reply.—On this question the opinions of the Peishkars have been called for, on receipt of which orders will be passed.

24. Separation of Magisterial from Revenue functions.

Mr. C. Padmanabha Pillai (Karunagapalli) stated that at present the Tahsildars found no time to do either their revenue or magisterial duties satisfactorily owing to a multiplicity of functions devolving on them and requested that separate Magistrates and Revenue officers might be appointed by Government to afford greater relief to the people.

Mr. N. Kesavan Valiathan (Kartikapalli) advocated the same views.

Mr. K. G. Sesha Aiyar B. A., B. L., (Central Association, Trivandrum) said that this question was being agitated all over British India and that even in Travancore, the experiment was tried some years ago. It was highly necessary to invest distinct officers with revenue and judicial functions instead of combining them in the same officer as at present and he requested that this suggestion might be taken up for the early consideration of Government.

Reply.—The system advocated already obtains in so far as Sub-

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